

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GARDNER, KANSAS

Schedule of Funding Progress

Health Insurance Postemployment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL)\ (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2007	\$ -	\$ 340,949	\$ 340,949	0.0%	\$ 6,197,639	5.5%

OTHER SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Airport Fund – This fund is used to account for receipt of loan payments for a loan the City made in 2002 to the Airport Association component unit for airport improvements.

Law Enforcement Trust Fund – This fund is used to account for monies forfeited to the City of Gardner Police Department relating to controlled substance investigation forfeitures. Expenditures from this fund shall be made only for authorized law enforcement purposes of the Gardner Police Department.

Park Sales Tax Fund – This fund is used to account for the sales tax revenues that are restricted to expenditures relating to the acquisition and construction of the new Celebration Park Complex and the Aquatics Center.

Special Alcohol/Drug Program Fund – This fund is used to account for special alcohol liquor tax revenues that are restricted for the purpose of funding programs for the education, treatment, and intervention of alcohol and drug abuse.

Street Improvement Fund – This fund is used to account for receipt of the City's excise fee on platted land. The expenditures in this fund are specifically restricted for the purpose of improvement of existing streets and the construction of new streets necessitated by the City's new development growth.

Special Highway Fund – This fund is used to account for county/city revenue sharing of a portion of the State's motor fuel tax. These revenues are restricted to the construction and maintenance of streets, the repair and replacement of curbs, and the repair and construction of sidewalks within the City's boundaries.

Special Parks and Recreation Fund – This fund is used to account for special alcohol liquor tax revenues that are restricted to expenditures for the purchase, establishment, maintenance, or expansion of park and recreational services, programs, and facilities.

East Santa Fe TIF District Fund – This fund is used to account for the captured ad valorem tax increment and sales tax increment from properties within the Redevelopment District created by Ordinance 2110, adopted June 21, 2004. The captured increments are to be used to reimburse the developer for "reimbursable project costs" as defined in the 175th and Cedar Niles Redevelopment Agreement dated January 3, 2005.

Economic Development Reserve Fund – This fund is used to account for transient guest tax revenues that are restricted for the purpose of convention and tourism promotion.

Risk Management Reserve Fund – This fund is used to account for monies that the City may transfer from other funds to cover any risk that would otherwise be insurable, such as deductibles, etc.

Capital Improvement Reserve Fund – This fund is used to account for monies that the City may transfer from time to time from other funds to finance multi-year capital projects.

Park Improvement Reserve Fund – This fund is used to account for impact fees assessed by the City on every new building permit and is restricted for the purpose of park improvements and park land purchases necessitated by the City's new development growth.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The funds listed below are used to account for the construction of various capital projects as identified by the name of each fund:

Prairiebrooke Fund
Airport Runway Rehab Fund
City Hall Fund
Cedar Street Fund
North Moonlight Fund
South Moonlight Fund
167th Street Fund
Waverly Street Fund
183rd Street Fund
Lincoln Lane Fund
Moonlight & Main Fund
Shean's Crossing Fund
Airport Hangars Fund

New Century Fund
Public Works Facility Fund
175th & Moonlight Intersection Fund
University Park Fund
Kill Creek Drive/Waterline
Center Street Commons
North Center Street
Nike School Sewer Fund
Public Safety Station #2 Fund
Pool Expansion Fund
Gardner Junction Park Fund
Celebration Park Fund

CITY OF GARDNER, KANSAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Special Revenue				
	Airport	Law Enforcement Trust	Park Sales Tax	Special Alcohol/ Drug Program	Street Improvement
<u>ASSETS</u>					
Deposits and investments	\$ 8,577	\$ 1,008	\$ -	\$ 33,196	\$ 3,210,033
Receivables:					
Taxes	-	-	121,993	-	-
Intergovernmental	-	-	-	-	-
Airport Association	-	-	-	-	-
Other	-	-	-	-	-
Restricted deposits and investments	-	-	205,419	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 8,577</u>	<u>\$ 1,008</u>	<u>\$ 327,412</u>	<u>\$ 33,196</u>	<u>\$ 3,210,033</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 18,440
Temporary notes payable	-	-	-	-	-
Due to other funds	-	-	127,842	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>127,842</u>	<u>-</u>	<u>18,440</u>
Fund balances:					
Reserved for encumbrances	-	-	-	-	46,839
Reserved for long-term loan receivable	-	-	-	-	-
Unreserved, undesignated	8,577	1,008	199,570	33,196	3,144,754
Total fund balances	<u>8,577</u>	<u>1,008</u>	<u>199,570</u>	<u>33,196</u>	<u>3,191,593</u>
Total liabilities and fund balances	<u>\$ 8,577</u>	<u>\$ 1,008</u>	<u>\$ 327,412</u>	<u>\$ 33,196</u>	<u>\$ 3,210,033</u>

(Continued)

CITY OF GARDNER, KANSAS
COMBINING BALANCE SHEET
(Continued)
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Special Revenue						
	Special Highway	Special Parks and Recreation	E. Santa Fe TIF District	Economic Development Reserve	Risk Management Reserve	Capital Improvement Reserve	Park Improvement Reserve
ASSETS							
Deposits and investments	\$ 100,122	\$ 48,150	\$ 2	\$ 95,491	\$ 92,762	\$ 631,091	\$ 279,454
Receivables:							
Taxes	-	-	76,875	-	-	-	45,431
Intergovernmental	119,860	-	-	9,942	-	8,108	-
Airport Association	-	-	-	-	-	13,118	-
Other	-	-	-	-	-	1,738	-
Restricted deposits and investments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	124,133	127,842
Total assets	<u>\$ 219,982</u>	<u>\$ 48,150</u>	<u>\$ 76,877</u>	<u>\$ 105,433</u>	<u>\$ 92,762</u>	<u>\$ 778,188</u>	<u>\$ 452,727</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190	\$ -
Temporary notes payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190</u>	<u>-</u>
Fund balances:							
Reserved for encumbrances	14,607	12,000	-	-	-	14,200	-
Reserved for long-term loan receivable	-	-	-	-	-	-	-
Unreserved, undesignated	205,375	36,150	76,877	105,433	92,762	762,798	452,727
Total fund balances	<u>219,982</u>	<u>48,150</u>	<u>76,877</u>	<u>105,433</u>	<u>92,762</u>	<u>776,998</u>	<u>452,727</u>
Total liabilities and fund balances	<u>\$ 219,982</u>	<u>\$ 48,150</u>	<u>\$ 76,877</u>	<u>\$ 105,433</u>	<u>\$ 92,762</u>	<u>\$ 778,188</u>	<u>\$ 452,727</u>

(Continued)

CITY OF GARDNER, KANSAS

COMBINING BALANCE SHEET
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Special Revenue		Capital Projects				
	Total	Prairiebrooke	Airport Runway Rehab	City Hall	Cedar Street	North Moonlight	South Moonlight
<u>ASSETS</u>							
Deposits and investments	\$ 4,499,886	\$ -	\$ -	\$ -	\$ 35,674	\$ 12,641	\$ 157,617
Receivables:							
Taxes	244,299	-	-	-	-	-	-
Intergovernmental	137,910	-	-	-	-	-	-
Airport Association	13,118	-	152,399	-	-	-	-
Other	1,738	-	-	-	-	-	-
Restricted deposits and investments	205,419	873,839	-	103	-	-	-
Due from other funds	251,975	-	-	-	-	-	-
Total assets	<u>\$ 5,354,345</u>	<u>\$ 873,839</u>	<u>\$ 152,399</u>	<u>\$ 103</u>	<u>\$ 35,674</u>	<u>\$ 12,641</u>	<u>\$ 157,617</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Accounts payable	\$ 19,630	\$ 112,783	\$ -	\$ -	\$ -	\$ 524,951	\$ -
Temporary notes payable	-	1,655,000	-	-	-	-	-
Due to other funds	127,842	-	-	-	-	-	-
Total liabilities	<u>147,472</u>	<u>1,767,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>524,951</u>	<u>-</u>
Fund balances:							
Reserved for encumbrances	87,646	394,909	-	-	-	308,022	-
Reserved for long-term loan receivable	-	-	152,399	-	-	-	-
Unreserved, undesignated	5,119,227	(1,288,853)	-	103	35,674	(820,332)	157,617
Total fund balances	<u>5,206,873</u>	<u>(893,944)</u>	<u>152,399</u>	<u>103</u>	<u>35,674</u>	<u>(512,310)</u>	<u>157,617</u>
Total liabilities and fund balances	<u>\$ 5,354,345</u>	<u>\$ 873,839</u>	<u>\$ 152,399</u>	<u>\$ 103</u>	<u>\$ 35,674</u>	<u>\$ 12,641</u>	<u>\$ 157,617</u>

(Continued)

CITY OF GARDNER, KANSAS

COMBINING BALANCE SHEET
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Capital Projects						
	167th Street	Waverly Street	183rd Street	Lincoln Lane	Moonlight & Main	Shean's Crossing	
<u>ASSETS</u>							
Deposits and investments	\$ 22,829	\$ 139,112	\$ 67,776	\$ 6,047	\$ 2,300	\$ -	\$ 33,472
Receivables:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Airport Association	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Restricted deposits and investments	-	-	-	-	-	4,775	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 22,829</u>	<u>\$ 139,112</u>	<u>\$ 67,776</u>	<u>\$ 6,047</u>	<u>\$ 2,300</u>	<u>\$ 4,775</u>	<u>\$ 33,472</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Accounts payable	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary notes payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>(15)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserved for encumbrances	-	-	-	-	29,930	-	-
Reserved for long-term loan receivable	-	-	-	-	-	-	-
Unreserved, undesignated	22,844	139,112	67,776	6,047	(27,630)	4,775	33,472
Total fund balances	<u>22,844</u>	<u>139,112</u>	<u>67,776</u>	<u>6,047</u>	<u>2,300</u>	<u>4,775</u>	<u>33,472</u>
Total liabilities and fund balances	<u>\$ 22,829</u>	<u>\$ 139,112</u>	<u>\$ 67,776</u>	<u>\$ 6,047</u>	<u>\$ 2,300</u>	<u>\$ 4,775</u>	<u>\$ 33,472</u>

(Continued)

CITY OF GARDNER, KANSAS

COMBINING BALANCE SHEET
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Capital Projects						
	New Century	Public Works Facility	175th & Moonlight Intersection	University Park	Kill Creek Drive/ Waterline	Center Street Commons	North Center Street
<u>ASSETS</u>							
Deposits and investments	\$ 8	\$ -	\$ 9,912	\$ 371	\$ 3	\$ 5,924	\$ 5,574
Receivables:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Airport Association	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Restricted deposits and investments	-	-	-	7,092	1,510	-	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 9,912</u>	<u>\$ 7,463</u>	<u>\$ 1,513</u>	<u>\$ 5,924</u>	<u>\$ 5,574</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 418,357	\$ 344	\$ -	\$ -	\$ -
Temporary notes payable	-	-	-	-	-	-	-
Due to other funds	-	-	94,384	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>512,741</u>	<u>344</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserved for encumbrances	-	-	369,730	-	-	-	-
Reserved for long-term loan receivable	-	-	-	-	-	-	-
Unreserved, undesignated	8	-	(872,559)	7,119	1,513	5,924	5,574
Total fund balances	<u>8</u>	<u>-</u>	<u>(502,829)</u>	<u>7,119</u>	<u>1,513</u>	<u>5,924</u>	<u>5,574</u>
Total liabilities and fund balances	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 9,912</u>	<u>\$ 7,463</u>	<u>\$ 1,513</u>	<u>\$ 5,924</u>	<u>\$ 5,574</u>

(Continued)

CITY OF GARDNER, KANSAS

COMBINING BALANCE SHEET
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Capital Projects						Total Nonmajor Governmental Funds
	Nike School Sewer	Public Safety Station #2	Pool Expansion	Gardner Junction Park	Celebration Park	Total	
<u>ASSETS</u>							
Deposits and investments	\$ -	\$ 1,099	\$ 6,233	\$ -	\$ -	\$ 506,592	\$ 5,006,478
Receivables:							
Taxes	-	-	-	-	-	-	244,299
Intergovernmental	-	-	-	-	-	-	137,910
Airport Association	-	-	-	-	-	152,399	165,517
Other	-	-	-	-	-	-	1,738
Restricted deposits and investments	-	-	-	-	13,241	900,560	1,105,979
Due from other funds	-	-	-	-	-	-	251,975
Total assets	<u>\$ -</u>	<u>\$ 1,099</u>	<u>\$ 6,233</u>	<u>\$ -</u>	<u>\$ 13,241</u>	<u>\$ 1,559,551</u>	<u>\$ 6,913,896</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 237	\$ 1,056,657	\$ 1,076,287
Temporary notes payable	-	-	-	-	-	1,655,000	1,655,000
Due to other funds	11	-	-	8,518	21,220	124,133	251,975
Total liabilities	<u>11</u>	<u>-</u>	<u>-</u>	<u>8,518</u>	<u>21,457</u>	<u>2,835,790</u>	<u>2,983,262</u>
Fund balances:							
Reserved for encumbrances	-	-	-	-	136,796	1,239,387	1,327,033
Reserved for long-term loan receivable	-	-	-	-	-	152,399	152,399
Unreserved, undesignated	(11)	1,099	6,233	(8,518)	(145,012)	(2,668,025)	2,451,202
Total fund balances	<u>(11)</u>	<u>1,099</u>	<u>6,233</u>	<u>(8,518)</u>	<u>(8,216)</u>	<u>(1,276,239)</u>	<u>3,930,634</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 1,099</u>	<u>\$ 6,233</u>	<u>\$ -</u>	<u>\$ 13,241</u>	<u>\$ 1,559,551</u>	<u>\$ 6,913,896</u>

CITY OF GARDNER, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2009

	Special Revenue				
	Airport	Law Enforcement Trust	Park Sales Tax	Special Alcohol/ Drug Program	Street Improvement
Revenues:					
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	798,976	-	-
Excise tax	-	-	-	-	456,384
Intergovernmental	-	-	-	29,050	-
Licenses and permits	-	-	-	-	-
Investment earnings	48	5	639	201	15,667
Other	-	-	-	-	-
Total revenues	48	5	799,615	29,251	472,051
Expenditures:					
Current:					
General government	-	-	-	31,772	-
Capital outlay	-	-	-	-	275,635
Debt service:					
Principal	-	-	475,000	-	-
Interest and fiscal charges	-	-	236,925	-	-
Other	-	-	-	-	-
Total expenditures	-	-	711,925	31,772	275,635
Excess of revenues over (under) expenditures	48	5	87,690	(2,521)	196,416
Other financing sources (uses):					
General obligation bonds issued	-	-	-	-	-
Construction loan	-	-	-	-	-
Transfers in	-	-	425,000	-	-
Transfers out	-	-	(395,200)	-	(809,367)
Total other financing sources (uses)	-	-	29,800	-	(809,367)
Net change in fund balances	48	5	117,490	(2,521)	(612,951)
Fund balances, beginning of year	8,529	1,003	82,080	35,717	3,804,544
Fund balances, end of year	\$ 8,577	\$ 1,008	\$ 199,570	\$ 33,196	\$ 3,191,593

(Continued)

CITY OF GARDNER, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2009

	Special Highway	Special Parks and Recreation	E. Santa Fe TIF District	Special Revenue Economic Development Reserve	Risk Management Reserve	Capital Improvement Reserve	Park Improvement Reserve
Revenues:							
Property tax	\$ -	\$ -	\$ 254,556	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	499,121	-	-	-	-
Excise tax	-	-	-	-	-	-	-
Intergovernmental	426,804	29,050	-	34,702	-	-	275,710
Licenses and permits	-	-	-	-	-	-	207,881
Investment earnings	797	259	333	428	-	2,947	2,888
Other	-	-	-	-	-	262,362	-
Total revenues	427,601	29,309	754,010	35,130	-	265,309	486,479
Expenditures:							
Current:							
General government	-	-	769,043	36,848	5,242	-	-
Capital outlay	140,710	20,000	-	-	8,620	201,295	-
Debt service:							
Principal	300,000	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total expenditures	440,710	20,000	769,043	36,848	13,862	201,295	-
Excess of revenues over (under) expenditures	(13,109)	9,309	(15,033)	(1,718)	(13,862)	64,014	486,479
Other financing sources (uses):							
General obligation bonds issued	-	-	-	-	-	-	-
Construction loan	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	468,000	-
Transfers out	(18,015)	(35,000)	(5,000)	-	(1,300)	-	(858,000)
Total other financing sources (uses)	(18,015)	(35,000)	(5,000)	-	(1,300)	468,000	(858,000)
Net change in fund balances	(31,124)	(25,691)	(20,033)	(1,718)	(15,162)	532,014	(371,521)
Fund balances, beginning of year	251,106	73,841	96,910	107,151	107,924	244,984	824,248
Fund balances, end of year	\$ 219,982	\$ 48,150	\$ 76,877	\$ 105,433	\$ 92,762	\$ 776,998	\$ 452,727

(Continued)

CITY OF GARDNER, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2009

	Special Revenue	Capital Projects					
	Total	Prairiebrooke	Airport Runway Rehab	City Hall	Cedar Street	North Moonlight	South Moonlight
Revenues:							
Property tax	\$ 254,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	1,298,097	-	-	-	-	-	-
Excise tax	456,384	-	-	-	-	-	-
Intergovernmental	795,316	-	-	-	-	21,929	-
Licenses and permits	207,881	-	-	-	-	-	-
Investment earnings	24,212	1,308	8	-	180	83	795
Other	262,362	-	-	-	-	-	-
Total revenues	3,298,808	1,308	8	-	180	22,012	795
Expenditures:							
Current:							
General government	842,905	-	-	-	-	-	-
Capital outlay	646,260	663,200	-	-	-	641,733	-
Debt service:							
Principal	775,000	-	-	-	-	-	-
Interest and fiscal charges	236,925	42,802	-	-	-	-	-
Other	-	14,474	-	-	-	-	-
Total expenditures	2,501,090	720,476	-	-	-	641,733	-
Excess of revenues over (under) expenditures	797,718	(719,168)	8	-	180	(619,721)	795
Other financing sources (uses):							
General obligation bonds issued	-	-	-	-	-	-	-
Construction loan	-	-	-	-	-	255,441	-
Transfers in	893,000	-	-	-	-	-	-
Transfers out	(2,121,882)	-	(16,729)	-	-	-	-
Total other financing sources (uses)	(1,228,882)	-	(16,729)	-	-	255,441	-
Net change in fund balances	(431,164)	(719,168)	(16,721)	-	180	(364,280)	795
Fund balances, beginning of year	5,638,037	(174,776)	169,120	103	35,494	(148,030)	156,822
Fund balances, end of year	\$ 5,206,873	\$ (893,944)	\$ 152,399	\$ 103	\$ 35,674	\$ (512,310)	\$ 157,617

(Continued)

CITY OF GARDNER, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2009

	Capital Projects						
	167th Street	Waverly Street	183rd Street	Lincoln Lane	Moonlight & Main	Shean's Crossing	Airport Hangars
Revenues:							
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	-	-	-
Excise tax	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Investment earnings	115	702	342	25	-	3	169
Other	-	-	-	-	2,300	-	-
Total revenues	115	702	342	25	2,300	3	169
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,347	373,662	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total expenditures	-	-	-	5,347	373,662	-	-
Excess of revenues over (under) expenditures	115	702	342	(5,322)	(371,362)	3	169
Other financing sources (uses):							
General obligation bonds issued	-	-	-	-	-	-	-
Construction loan	-	-	-	172,662	858,303	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	172,662	858,303	-	-
Net change in fund balances	115	702	342	167,340	486,941	3	169
Fund balances, beginning of year	22,729	138,410	67,434	(161,293)	(484,641)	4,772	33,303
Fund balances, end of year	\$ 22,844	\$ 139,112	\$ 67,776	\$ 6,047	\$ 2,300	\$ 4,775	\$ 33,472

(Continued)

CITY OF GARDNER, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2009

	Capital Projects						
	New Century	Public Works Facility	175th & Moonlight Intersection	University Park	Kill Creek Drive/Waterline	Center Street Commons	North Center Street
Revenues:							
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	-	-	-
Excise tax	-	-	-	-	-	-	-
Intergovernmental	-	-	88,033	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Investment earnings	8	1,582	-	513	218	30	498
Other	-	-	-	4,071	3,620	-	-
Total revenues	8	1,582	88,033	4,584	3,838	30	498
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Capital outlay	-	-	811,153	6,972	863	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	89,049	67,450	-	-
Other	-	-	-	66,487	62,988	-	-
Total expenditures	-	-	811,153	162,508	131,301	-	-
Excess of revenues over (under) expenditures	8	1,582	(723,120)	(157,924)	(127,463)	30	498
Other financing sources (uses):							
General obligation bonds issued	-	-	-	2,895,000	2,542,972	-	-
Construction loan	-	-	1,284,564	-	-	-	-
Transfers in	-	-	17,000	-	-	-	-
Transfers out	-	(313,245)	-	-	-	-	(93,000)
Total other financing sources (uses)	-	(313,245)	1,301,564	2,895,000	2,542,972	-	(93,000)
Net change in fund balances	8	(311,663)	578,444	2,737,076	2,415,509	30	(92,502)
Fund balances, beginning of year	-	311,663	(1,081,273)	(2,729,957)	(2,413,996)	5,894	98,076
Fund balances, end of year	\$ 8	\$ -	\$ (502,829)	\$ 7,119	\$ 1,513	\$ 5,924	\$ 5,574

(Continued)

CITY OF GARDNER, KANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
(Continued)

NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2009

	Capital Projects						Total Nonmajor Governmental Funds
	Nike School Sewer	Public Safety Station #2	Pool Expansion	Gardner Junction Park	Celebration Park	Total	
Revenues:							
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,556
Sales tax	-	-	-	-	-	-	1,298,097
Excise tax	-	-	-	-	-	-	456,384
Intergovernmental	-	-	-	-	-	109,962	905,278
Licenses and permits	-	-	-	-	-	-	207,881
Investment earnings	-	6	31	-	48	6,664	30,876
Other	-	-	-	-	-	9,991	272,353
Total revenues	-	6	31	-	48	126,617	3,425,425
Expenditures:							
Current:							
General government	-	-	-	-	-	-	842,905
Capital outlay	-	-	-	-	270,183	2,773,113	3,419,373
Debt service:							
Principal	-	-	-	-	-	-	775,000
Interest and fiscal charges	-	-	-	-	-	199,301	436,226
Other	-	-	-	-	-	143,949	143,949
Total expenditures	-	-	-	-	270,183	3,116,363	5,617,453
Excess of revenues over (under) expenditures	-	6	31	-	(270,135)	(2,989,746)	(2,192,028)
Other financing sources (uses):							
General obligation bonds issued	-	-	-	-	-	5,437,972	5,437,972
Construction loan	-	-	-	-	-	2,570,970	2,570,970
Transfers in	-	-	-	-	-	17,000	910,000
Transfers out	-	-	-	-	-	(422,974)	(2,544,856)
Total other financing sources (uses)	-	-	-	-	-	7,602,968	6,374,086
Net change in fund balances	-	6	31	-	(270,135)	4,613,222	4,182,058
Fund balances, beginning of year	(11)	1,093	6,202	(8,518)	261,919	(5,889,461)	(251,424)
Fund balances, end of year	\$ (11)	\$ 1,099	\$ 6,233	\$ (8,518)	\$ (8,216)	\$ (1,276,239)	\$ 3,930,634

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

PARK SALES TAX FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 840,500	\$ 798,976	\$ (41,524)
Investment earnings	1,800	639	(1,161)
Total revenues	842,300	799,615	(42,685)
Expenditures:			
Principal	475,000	475,000	-
Interest	236,900	236,925	(25)
Project reserve	26,710	-	26,710
Total expenditures	738,610	711,925	26,685
Excess (deficit) of revenues over (under) expenditures	103,690	87,690	(16,000)
Other financing sources (uses):			
Transfers in	200,000	425,000	225,000
Transfers out	(393,100)	(395,200)	(2,100)
Total other financing sources (uses)	(193,100)	29,800	222,900
Net changes in fund balances	(89,410)	117,490	206,900
Fund balances, beginning of year	89,410	82,080	(7,330)
Fund balances, end of year	\$ -	\$ 199,570	\$ 199,570

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

SPECIAL ALCOHOL/DRUG PROGRAM FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Special alcohol tax	\$ 32,500	\$ 29,050	\$ (3,450)
Investment earnings	1,400	201	(1,199)
Total revenues	33,900	29,251	(4,649)
Expenditures:			
Project reserve	37,612	-	37,612
Contractual services	32,000	31,772	228
Total expenditures	69,612	31,772	37,840
Net change in fund balances	(35,712)	(2,521)	33,191
Fund balances, beginning of year	35,712	35,717	5
Fund balances, end of year	\$ -	\$ 33,196	\$ 33,196

CITY OF GARDNER, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

STREET IMPROVEMENT FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Excise tax	\$ 958,000	\$ 456,384	\$ (501,616)
Investment earnings	120,000	15,667	(104,333)
Total revenues	1,078,000	472,051	(605,949)
Expenditures:			
Capital outlay	-	210,703	(210,703)
Project reserve	3,997,154	-	3,997,154
Total expenditures	3,997,154	210,703	3,786,451
Excess (deficit) of revenues over (under) expenditures	(2,919,154)	261,348	3,180,502
Other financing uses:			
Transfers out	(1,350,700)	(809,367)	541,333
Net change in fund balances	(4,269,854)	(548,019)	3,721,835
Fund balances, beginning of year	4,269,854	3,692,773	(577,081)
Fund balances, end of year	\$ -	3,144,754	\$ 3,144,754
Explanation of difference between budgetary and GAAP fund balances:			
Encumbrances for equipment and supplies ordered but not received are not recorded for GAAP purposes until received		46,839	
GAAP fund balance, end of year		\$ 3,191,593	

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

SPECIAL HIGHWAY FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
State gasoline tax	\$ 465,000	\$ 426,804	\$ (38,196)
Investment earnings	5,700	797	(4,903)
Total revenues	470,700	427,601	(43,099)
Expenditures:			
Project reserve	162,058	-	162,058
Capital outlay	500,000	155,317	344,683
Principal	-	300,000	(300,000)
Total expenditures	662,058	455,317	206,741
Excess (deficit) of revenues over (under) expenditures	(191,358)	(27,716)	163,642
Other financing sources (uses):			
Transfers out	(18,000)	(18,015)	(15)
Net change in fund balances	(209,358)	(45,731)	163,627
Fund balances, beginning of year	209,358	251,106	41,748
Fund balances, end of year	\$ -	\$ 205,375	\$ 205,375

Explanation of difference between budgetary and GAAP fund balances:

Encumbrances for equipment and supplies ordered but not received are not recorded for GAAP purposes until received	14,607
GAAP fund balance, end of year	\$ 219,982

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

SPECIAL PARKS AND RECREATION FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Special alcohol tax	\$ 32,500	\$ 29,050	\$ (3,450)
Investment earnings	1,200	259	(941)
Total revenues	33,700	29,309	(4,391)
Expenditures:			
Contractual services	30,000	-	30,000
Capital outlay	-	10,631	(10,631)
Project reserve	41,860	-	41,860
Total expenditures	71,860	10,631	61,229
Excess (deficit) of revenues over (under) expenditures	(38,160)	18,678	56,838
Other financing uses:			
Transfers out:	-	(35,000)	(35,000)
Net change in fund balances	(38,160)	(16,322)	21,838
Fund balances, beginning of year	38,160	52,472	14,312
Fund balances, end of year	<u>\$ -</u>	<u>36,150</u>	<u>\$ 36,150</u>

Explanation of difference between budgetary and GAAP fund balances:

Encumbrances for equipment and supplies ordered but not received are not recorded for GAAP purposes until received	<u>12,000</u>
GAAP fund balance, end of year	<u>\$ 48,150</u>

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

EAST SANTA FE TIF DISTRICT

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 800,000	\$ 753,677	\$ (46,323)
Investment earnings	-	333	333
Total revenues	800,000	754,010	(45,990)
Expenditures:			
Contractual services	800,000	769,043	30,957
Excess (deficit) of revenues over (under) expenditures	-	(15,033)	(15,033)
Other financing uses:			
Transfers out	-	(5,000)	(5,000)
Net change in fund balances	-	(20,033)	(20,033)
Fund balances, beginning of year	-	96,910	96,910
Fund balances, end of year	\$ -	\$ 76,877	\$ 76,877

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

ECONOMIC DEVELOPMENT RESERVE FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Transient guest tax	\$ 43,300	\$ 34,702	\$ (8,598)
Investment earnings	3,200	428	(2,772)
Total revenues	46,500	35,130	(11,370)
Expenditures:			
Project reserve	108,313	-	108,313
Contractual services	46,700	36,848	9,852
Total expenditures	155,013	36,848	118,165
Net change in fund balances	(108,513)	(1,718)	106,795
Fund balances, beginning of year	108,513	107,151	(1,362)
Fund balances, end of year	\$ -	\$ 105,433	\$ 105,433

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

RISK MANAGEMENT RESERVE FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Expenditures:			
Contractual services	\$ 15,000	\$ 5,242	\$ 9,758
Project reserve	79,450	8,620	70,830
Total expenditures	94,450	13,862	80,588
Other financing uses:			
Transfers out	-	(1,300)	(1,300)
Net change in fund balances	(94,450)	(15,162)	79,288
Fund balances, beginning of year	94,450	107,924	13,474
Fund balances, end of year	\$ -	\$ 92,762	\$ 92,762

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

CAPITAL IMPROVEMENT RESERVE FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental - grants	\$ 100,000	\$ -	\$ (100,000)
Investment earnings	3,300	2,947	(353)
Other	5,200	262,362	257,162
Total revenues	108,500	265,309	156,809
Expenditures:			
Capital outlay	683,000	93,970	589,030
Project reserve	55,348	-	55,348
Total expenditures	738,348	93,970	644,378
Excess (deficit) of revenues over (under) expenditures	(629,848)	171,339	801,187
Other financing sources:			
Transfers in	470,000	468,000	(2,000)
Net change in fund balances	(159,848)	639,339	799,187
Fund balances, beginning of year	159,848	123,459	(36,389)
Fund balances, end of year	\$ -	762,798	\$ 762,798

Explanation of difference between budgetary and GAAP fund balances:

Encumbrances for equipment and supplies ordered but not received are not recorded for GAAP purposes until received	14,200
GAAP fund balance, end of year	\$ 776,998

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

PARK IMPROVEMENT RESERVE FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ -	\$ 275,710	\$ 275,710
Park impact fees	175,700	207,881	32,181
Investment earnings	21,000	2,888	(18,112)
Total revenues	196,700	486,479	289,779
Expenditures:			
Project reserve	419,328	-	419,328
Excess (deficit) of revenues over (under) expenditures	(222,628)	486,479	709,107
Other financing uses:			
Transfers out	(670,000)	(858,000)	(188,000)
Net change in fund balances	(892,628)	(371,521)	521,107
Fund balances, beginning of year	892,628	824,248	(68,380)
Fund balances, end of year	\$ -	\$ 452,727	\$ 452,727

CITY OF GARDNER, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

DEBT SERVICE FUND

Year Ended December 31, 2009

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	\$ 451,390	\$ 447,995	\$ (3,395)
Special assessments	896,900	387,736	(509,164)
Investment earnings	13,200	1,003	(12,197)
Other	-	57,943	57,943
Total revenues	<u>1,361,490</u>	<u>894,677</u>	<u>(466,813)</u>
Expenditures:			
Principal	3,561,957	1,864,297	1,697,660
Interest	-	865,008	(865,008)
Other	2,077	71,325	(69,248)
Total expenditures	<u>3,564,034</u>	<u>2,800,630</u>	<u>763,404</u>
Excess (deficit) of revenues over (under) expenditures	(2,202,544)	(1,905,953)	296,591
Other financing sources:			
General obligation bonds issued	-	251,850	251,850
Transfers in	1,863,300	1,422,035	(441,265)
Total other financing sources	1,863,300	1,673,885	(189,415)
Net change in fund balances	(339,244)	(232,068)	107,176
Fund balances, beginning of year	<u>339,244</u>	<u>310,091</u>	<u>(29,153)</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 78,023</u>	<u>\$ 78,023</u>

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis.

Information technology services fund – This fund is used to account for the accumulation and allocation of costs associated with electronic data processing.

Building maintenance fund – This fund is used to account for the accumulation and allocation of costs associated with maintenance and miscellaneous repairs at City Hall.

Utility billing services fund – This fund is used to account for the accumulation and allocation of costs associated with calculating and billing amounts owed for services provided by the City's utilities.

Risk management fund – This fund is used to account for the accumulation and allocation of costs associated with the City's risk financing activities.

CITY OF GARDNER, KANSAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

December 31, 2009

	Governmental Activities		Business-type Activities		
	Information Technology Services	Building Maintenance	Utility Billing Services	Risk Management	Total
Assets:					
Current assets:					
Deposits and investments	\$ -	\$ -	\$ 1,559	\$ -	\$ 1,559
Due from other funds	-	-	7,957	-	7,957
Noncurrent assets:					
Capital assets:					
Machinery and equipment	81,831	-	-	-	81,831
Vehicles	-	14,749	-	-	14,749
Less accumulated depreciation	(12,387)	(5,162)	-	-	(17,549)
Total assets	<u>69,444</u>	<u>9,587</u>	<u>9,516</u>	<u>-</u>	<u>88,547</u>
Liabilities:					
Current liabilities:					
Accounts payable	10,048	4,341	15,107	940	30,436
Due to other funds	5,408	7,781	-	747	13,936
Accrued expenses	792	749	-	-	1,541
Noncurrent liabilities:					
Other postemployment benefit obligation	759	1,261	2,871	-	4,891
Total liabilities	<u>17,007</u>	<u>14,132</u>	<u>17,978</u>	<u>1,687</u>	<u>50,804</u>
Net assets:					
Invested in capital assets, net of related debt	69,444	9,587	-	-	79,031
Unrestricted	(17,007)	(14,132)	(8,462)	(1,687)	(41,288)
Total net assets	<u>\$ 52,437</u>	<u>\$ (4,545)</u>	<u>\$ (8,462)</u>	<u>\$ (1,687)</u>	<u>\$ 37,743</u>

CITY OF GARDNER, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS

INTERNAL SERVICE FUNDS

Year Ended December 31, 2009

	Governmental Activities		Business-type Activities		
	Information Technology Services	Building Maintenance	Utility Billing Services	Risk Management	Total
Operating revenues:					
Charges for services	\$ 299,268	\$ 283,032	\$ 579,054	\$ 527,784	\$ 1,689,138
Other	-	-	-	29,742	29,742
Total operating revenues	<u>299,268</u>	<u>283,032</u>	<u>579,054</u>	<u>557,526</u>	<u>1,718,880</u>
Operating expenses:					
Administration	71,843	51,460	361,094	-	484,397
Contractual services	155,133	205,268	147,725	556,522	1,064,648
Other supplies and expenses	41,849	16,431	12,296	1,005	71,581
Repairs and maintenance	30,618	10,482	3,768	-	44,868
Depreciation	5,474	1,475	-	-	6,949
Other	-	-	61,265	-	61,265
Total operating expenses	<u>304,917</u>	<u>285,116</u>	<u>586,148</u>	<u>557,527</u>	<u>1,733,708</u>
Operating loss	(5,649)	(2,084)	(7,094)	(1)	(14,828)
Total net assets, beginning of year	<u>58,086</u>	<u>(2,461)</u>	<u>(1,368)</u>	<u>(1,686)</u>	<u>52,571</u>
Total net assets, end of year	<u>\$ 52,437</u>	<u>\$ (4,545)</u>	<u>\$ (8,462)</u>	<u>\$ (1,687)</u>	<u>\$ 37,743</u>

CITY OF GARDNER, KANSAS

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

Year Ended December 31, 2009

	Governmental Activities		Business-type Activities		
	Information Technology Services	Building Maintenance	Utility Billing Services	Risk Management	Total
Cash flows from operating activities:					
Receipts from customers	\$ 300,577	\$ 283,032	\$ 571,097	\$ 527,784	\$ 1,682,490
Other	-	-	-	29,742	29,742
Payments to suppliers	(248,539)	(233,833)	(224,964)	(557,526)	(1,264,862)
Payments to employees	(71,315)	(50,556)	(359,710)	-	(481,581)
Net decrease in cash and cash equivalents	(19,277)	(1,357)	(13,577)	-	(34,211)
Cash and cash equivalents, beginning of year	19,277	1,357	15,136	-	35,770
Cash and cash equivalents, end of year	\$ -	\$ -	\$ 1,559	\$ -	\$ 1,559
Reconciliation of operating loss to net cash used by operating activities:					
Operating loss	\$ (5,649)	\$ (2,084)	\$ (7,094)	\$ (1)	\$ (14,828)
Adjustments to reconcile operating loss to net cash used by operating activities:					
Items not requiring cash:					
Depreciation expense	5,474	1,475	-	-	6,949
Changes in:					
Due from other funds	1,309	-	(7,957)	-	(6,648)
Accounts payable	(26,346)	(991)	90	563	(26,684)
Due to other funds	5,408	(659)	-	(562)	4,187
Other postemployment benefit obligation	366	608	1,384	-	2,358
Accrued liabilities	161	294	-	-	455
Net cash used by operating activities	\$ (19,277)	\$ (1,357)	\$ (13,577)	\$ -	\$ (34,211)

CITY OF GARDNER, KANSAS

STATEMENT OF CASH FLOWS

AIRPORT ASSOCIATION COMPONENT UNIT

Year Ended December 31, 2009

Cash flows from operating activities:	
Receipts from customers	\$ 278,868
Payments to suppliers	(222,859)
Payments to employees	(6,933)
	<hr/>
Net cash provided by operating activities	49,076
	<hr/>
Cash flows from capital and related financing activities:	
Principal paid on capital debt	(15,000)
Acquisition and construction of capital assets	(55,877)
	<hr/>
Net cash used by capital and related financing activities	(70,877)
	<hr/>
Cash flows from investing activities:	
Interest received	2,277
	<hr/>
Net decrease in cash and cash equivalents	(19,524)
Cash and cash equivalents, beginning of year	177,245
	<hr/>
Cash and cash equivalents, end of year	\$ 157,721
	<hr/>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (52,338)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Items not requiring cash:	
Depreciation expense	75,326
Changes in:	
Receivables	(484)
Prepaid items	740
Inventories	9,442
Accounts payable	2,463
Due to related parties	13,118
Deferred revenue	809
	<hr/>
Net cash provided by operating activities	\$ 49,076
	<hr/>

CITY OF GARDNER, KANSAS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUND

Year Ended December 31, 2009

Alcohol Safety Action Program:

	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
Assets:				
Deposits and investments	<u>\$ 28,036</u>	<u>\$ 18,641</u>	<u>\$ 16,050</u>	<u>\$ 30,627</u>
Liabilities:				
Due to others	<u>\$ 28,036</u>	<u>\$ 18,641</u>	<u>\$ 16,050</u>	<u>\$ 30,627</u>